composition after curing, and has been formed to cover said conductive film, and

said second insulating layer has a multilayer structure made up from layers of the same material.

8. (Six Times Amended) A semiconductor device comprising a semiconductor element formed on a semiconductor substrate, and a multilayer interconnection structure formed over said semiconductor element and electrically connected to said semiconductor element,

wherein said multilayered interconnection structure is an interconnection structure of at least two layers in which a conductive film or a lower interconnection layer and an upper interconnection layer formed on an insulating interlayer are electrically connected through a contact hole formed in said insulating interlayer,

said insulating interlayer includes:

- a first insulating layer of a composition containing SiH; and
- a second insulating layer formed on said first insulating layer; and
- a third insulating layer formed between said conductive film and said first insulating layer,

said first insulating layer has an H content of not less than 15.4 atom% in the composition after curing, and has been formed to cover said conductive film or the lower interconnection layer with the third insulating layer being interposed therebetween, and

said second insulating layer has a multilayer structure made up from layers of the same material.